



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



February 11, 2015

Re: **The Central Avenue House, 2201 North Central Avenue, Tampa, Florida**
Project Number: **28429**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank _____ for meeting with me in Washington on September 19, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information requested during the meeting which was received on January 28, 2015, I have determined that the rehabilitation of The Central Avenue House is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 3, 5, 6 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on May 29, 2014, is hereby affirmed.

The Central Avenue House, built in 1901, is a vernacular Victorian wood-frame cottage located within the Tampa Heights Historic District. It was certified as contributing to that historic district on February 5, 2013. The rehabilitation project was completed in March 2013 and parts 2 and 3 of the certification application were submitted in June of that year. Certification of the project was denied by TPS in May 2014 because of new additions that are not differentiated, new gables that are not based on historic documentation, the addition of conjectural exterior decorative features, the removal of historic interior partition walls and finishes, and a failure to match the style and profiles of historic wood trim.

I agree with this decision. New exterior additions are located on the rear of the building, but the location of the house on a corner lot makes this elevation highly visible. The new additions are designed to blend seamlessly with the historic structure in placement, massing, architectural detail, and finish materials, which is contrary to Standard 9 which states: "*New additions, exterior alterations, or related new*

construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."

During the rehabilitation, four gables were added. The largest, and most prominent, you have demonstrated was based upon physical evidence found in the roof structure. Therefore, I find that the reconstruction of this particular gable is consistent with the Standards. However, another gable facing East Park Avenue is the result of a redesign of an existing addition, while another two are part of new additions. These three gables added to the house create a complex roof structure with two gables on every elevation of the house. The historic form of this originally cross-gabled house is now virtually unrecognizable. As a result, the project fails to meet Standard 5: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."* Traditionally, new additions to houses were constructed with separate roof structures that often adjoined the main structure under the eaves of the primary roof, and such was the case for the existing additions to the house prior to this project. Particularly problematic is the gable added along the East Park Avenue elevation where the new gable is a mirror image of the historic. The construction of these new gable roofs does not meet Standard 9, quoted above, or Standard 2, which states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* The construction of the East Park Avenue gable as a mirror image of a historic feature also does not meet Standard 3: *"Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken."*

The TPS denial also references the addition of undocumented and conjectural features, such as gable apex ornamentation and porch brackets, as contrary to the Standards. During our meeting in Washington, you helpfully provided documentation that both elements were historic features associated with this property. However, the apex ornamentation installed does not match that shown in the documentation provided. So, while the porch brackets have been shown to be consistent with the Standards, the gable ornamentation as installed does not meet Standard 3, quoted above.

On the interior of the house several walls that formerly defined primary and secondary interior spaces have been removed to create a more open floor plan. In addition, the central fireplace has been stripped of plaster on one side, exposing the structural masonry. Some historic door and base trim remained prior to rehabilitation, but the wood trim installed during the project features decorative profiles that do not match the simple historic material that remained. Although some of the materials you provided at our meeting reference multiple types of historic trim existing prior to rehabilitation, documentation of anything similar to the newly installed trim has not been provided. Therefore, I find that the interior work does not meet Standards 2 and 5, quoted above, as well as Standard 6, which states: *"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."*

At our meeting, you offered to make changes in an effort to address the deficiencies noted by TPS and confirmed here. Those alterations included changing the gable apex ornamentation to match the documentation, replacing siding and adding corner boards on the new additions to provide a differentiated appearance, reconstructing some of the removed interior walls, and enclosing the brick chimney breast with drywall. I have considered these proposals, and I find that although these treatments may address some of the issues described above, they are not sufficient to bring the overall project into conformance with the Standards.

Department of the Interior regulations governing the program state that "*The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.*" [36 CFR § 67.10(c)(4).] As such, beyond those issues cited by TPS as problematic, I find that the alteration at the front of the house to engage the front porch beneath the primary roof of the house is also contrary to the Standards. As documented in historic photographs, and as is consistent with houses of the period and style, the porch was historically sheltered by a shallow-sloped roof that adjoined the house beneath the eaves. In the new engaged version, the eaves of the house wrap around the porch, and siding has been added above the porch posts and brackets. This work is not consistent with Standard 2, quoted above.

Finally, it is unfortunate that the work on this property was completed before the National Park Service received the application, since it is the experience of the National Park Service that such buildings can be rehabilitated in a manner that conforms to the Standards. Given the fact that the project is complete, I can see no practicable way to correct the deficiencies identified above. I note that the regulations state, "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 CFR § 67.6(a)(1).]

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the May 29, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized flourish at the end.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-FL
IRS